

M

Sec. II-37-100,000-21-4-52.

Revenue (1958) Department.

MS SERIES.

G.O. No. 2099

Dated 2 9 48

[Despatch Abstract.]

~~General Sales Tax Act, 1939~~ - Sale by Departments of this
~~Department~~ - Collection of tax on fractions of a rypce - Instructions issued.

GOVERNMENT OF MADRAS.
Abstract.

Tax - Madras General Sales Tax Act, 1939 - Sale by Departments of this Government - Collection of tax on fractions of a rupee - Instructions - Issued.

REVENUE DEPARTMENT

G.O. Ms. No. 2099.

Dated the 2nd September 1948.

Read:-

G.O. Ms. No. 1968, Revenue, dated 30.10.1945.
From the Board of Revenue, Ref. T.No. 4767/48-1
dated 2.8.1948.

Order:-

In G.O. Ms. No. 1968, Revenue, dated 30.10.1945, the Departments of this Government who sell goods were informed that they should add to the price of all articles sold by them a sum equal to the sales tax and enter it separately in their accounts and credit the amounts so collected under the head "XIII-Other Taxes and Duties". As difficulty is likely to be experienced in the collection of tax on fractions of a rupee, the Government direct that for purposes of collecting the tax with reference to the orders in G.O. Ms. No. 1968, Revenue, dated 30.10.1945, the Departments of this Government who sell goods should ignore fractions of a rupee less than eight annas and treat fractions of a rupee of eight annas and more as one rupee.

(By Order of His Excellency the Governor).

X X X X X
Secty to Govt

To

The Board of Revenue.
All other Heads of Departments.
The Departments of Secretariat.

....

/True copy/

k.y.s.

A. Theagarajan
19.1.54
Office Assistant,
Madras Record Office.

22
5/1/54 *26*
5-1